

59-1-901. Creation -- Members -- Terms.

(1) There is created a state commission to be known as the Utah Tax Review Commission.

(2) (a) The Utah Tax Review Commission shall be composed of 16 members as follows:

(i) two members shall be appointed by the speaker of the House of Representatives from the House of Representatives, not more than one of whom may be from the same political party;

(ii) two members shall be appointed by the president of the Senate from the Senate, not more than one of whom may be from the same political party;

(iii) five members shall be appointed by the governor, not more than three of whom may be from the same political party;

(iv) one member who is a member of the State Tax Commission, appointed by the State Tax Commission, shall be an ex officio member of the Utah Tax Review Commission;

(v) one member who is the House of Representatives chair of the Revenue and Taxation Interim Committee shall be an ex officio member of the Utah Tax Review Commission; and

(vi) one member who is the Senate chair of the Revenue and Taxation Interim Committee shall be an ex officio member of the Utah Tax Review Commission.

(b) The 12 members appointed under Subsection (2)(a) shall then select four additional members with consideration to be given to achieving ethnic, cultural, and gender diversity, representation from the major geographical areas of the state, and equal bipartisan representation.

(3) (a) Except for members appointed under Subsections (2)(a)(i), (ii), (v), and (vi), and except as required by Subsection (3)(b), members shall be appointed to four-year terms.

(b) Notwithstanding the requirements of Subsection (3)(a), the governor shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of commission members are staggered so that approximately half of the commission is appointed every two years.

Amended by Chapter 288, 2007 General Session

59-1-902. Organization -- Vacancies.

(1) The governor shall appoint a chairperson and the review commission shall select other officers as needed.

(2) (a) If one of the members appointed by the speaker of the House of Representatives resigns, is unable to serve, or ceases to be a member of the House of Representatives, a vacancy occurs and it shall be filled by the speaker of the House of Representatives.

(b) If one of the members appointed by the president of the Senate resigns, is unable to

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serve, or ceases to be a member of the Senate, a vacancy occurs and it shall be filled by the president of the Senate.

(c) If one of the members appointed by the governor resigns or is unable to serve, the vacancy shall be filled by the governor.

(d) If one of the members appointed by the review commission resigns or is unable to serve, the vacancy shall be filled by the commission.

Enacted by Chapter 237, 1990 General Session

59-1-903. Duties.

(1) The review commission shall:

(a) establish an ongoing and comprehensive review of:

(i) the tax laws of this state and the political subdivisions of this state; and

(ii) all issues related to revenue and taxation; and

(b) make recommendations to the governor and the Legislature on:

(i) specific tax issues; and

(ii) tax policy of the state and the political subdivisions.

(2) The review commission may advise the governor, the Legislature, and political subdivisions on any proposed change of tax laws or tax policy.

Amended by Chapter 144, 2002 General Session

59-1-904. Public hearings.

The review commission may hold public hearings it considers advisable and in various locations within the state so that all interested persons who are citizens of this state may be afforded an opportunity to appear and present their views in respect to any subject relating to the work of the review commission.

Enacted by Chapter 237, 1990 General Session

59-1-905. Compensation of members -- Expenses -- Recommendations.

(1) (a) (i) Members who are not government employees shall receive no compensation or benefits for their services, but may receive per diem and expenses incurred in the performance of the member's official duties at the rates established by the Division of Finance under Sections 63A-3-106 and 63A-3-107.

(ii) Members may decline to receive per diem and expenses for their service.

(b) (i) State government officer and employee members who do not receive salary, per

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diem, or expenses from their agency for their service may receive per diem and expenses incurred in the performance of their official duties from the commission at the rates established by the Division of Finance under Sections 63A-3-106 and 63A-3-107.

(ii) State government officer and employee members may decline to receive per diem and expenses for their service.

(c) Legislators on the committee shall receive compensation and expenses as provided by law and legislative rule.

(2) Prior to the convening of the Legislature in annual general session, the review commission shall submit its recommendations to the members of the Legislature and to the governor.

Amended by Chapter 243, 1996 General Session

59-1-907. Staff.

The review commission shall use the Office of Legislative Research and General Counsel as staff and may use the services of the staff of other state agencies as it considers desirable or necessary.

Enacted by Chapter 237, 1990 General Session

59-1-908. Reports.

The review commission may prepare, publish, and distribute, from time to time, reports of its studies and recommendations.